

**ARIZONA DEPARTMENT OF EDUCATION**

**Jaime A. Molera**  
Superintendent of  
Public Instruction



STATE OF ARIZONA

School Finance  
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**SCHOOL FINANCE MEMORANDUM 03-002**

**TO:** School Districts Superintendents  
**FROM:** Marcie Celaya, Director of School Finance  
**DATE:** July 31, 2002  
**SUBJECT:** Assistance for education fund

In 1998, an Assistance for education fund was established which allowed tax payers to contribute a portion or all of their income tax refund by checking a box on their tax return. Pursuant to A.R.S. §15-973.01 and A.R.S. §43-617 the Department of Education shall distribute monies in the assistance for education fund to school districts. The funds have accumulated as follows:

<u>Fiscal Year</u>	<u>Tax Contributions</u>
1999	\$48,503
2000	\$7,441
2001	\$26,884
2002	<u>\$33,955</u>
<b>Total Contributions available for distribution</b>	<b>\$116,753</b>

These funds have been allocated as prescribed in A.R.S. §15-973.01, and in the same proportions as state aid. To obtain the report outlining the breakdown of the amounts distributed visit <http://www.ade.az.gov/schoolfinance/Reports/APORCounty/> select hyperlink **●Asst Ed Fund** under your county's name.

For budgeting purposes these funds are recorded as M&O funds. This amount can be used to increase GBL, by adding to line 9(f) on page 7 of 8 of the district expenditure budget. The budget may be revised to include these monies during any planned budget revision, or a special budget revision for these monies prior to May 15, 2003.

Any questions regarding these funds should be directed to [schoolfinance@ade.az.gov](mailto:schoolfinance@ade.az.gov) or call (602) 542-5695.

c: County School Superintendents  
County Treasurers